

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Warrick County School Corp (8130)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$31,016,226	\$31,288,338	\$31,377,438	\$32,048,144	0.8%	2.1%
Group Health Insurance	222	\$3,655,173	\$3,645,099	\$3,707,834	\$3,779,624	0.8%	1.9%
Non - Certified Salaries	120	\$2,999,348	\$3,127,606	\$3,269,170	\$3,337,821	2.7%	2.1%
Social Security Certified	212	\$2,244,107	\$2,265,668	\$2,278,576	\$2,336,085	1.0%	2.5%
Teacher Retirement Fund, After 7-1-95	216	\$1,149,126	\$1,300,056	\$1,401,498	\$1,515,827	7.2%	8.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$922,929	\$932,801	\$936,628	\$961,621	1.0%	2.7%
Textbooks	630	\$1,160,903	\$656,611	\$726,779	\$864,311	-7.1%	18.9%
Severance/Early Retirement Pay	213	\$410,497	\$374,619	\$512,995	\$602,235	10.1%	17.4%
Pre-2008 Object Code - Temporary Salaries	130	\$648,391	\$636,432	\$588,255	\$598,577	-2.0%	1.8%
Operational Supplies	611	\$494,040	\$570,907	\$464,518	\$468,439	-1.3%	0.8%
Content	747	\$51,503	\$137,235	\$176,693	\$373,396	64.1%	111.3%
Workers Compensation Insurance	225	\$270,512	\$269,642	\$281,047	\$288,700	1.6%	2.7%
Computer Hardware	741	\$147,804	\$112,702	\$447,450	\$287,906	18.1%	-35.7%
Social Security Noncertified	211	\$240,891	\$251,307	\$262,133	\$268,024	2.7%	2.2%
Transfer Tuition to Other School Corps Within State	561	\$148,368	\$192,467	\$193,972	\$217,075	10.0%	11.9%
Public Employees Retirement Fund	214	\$145,976	\$152,581	\$157,026	\$161,694	2.6%	3.0%
Repairs and Maintenance Services	430	\$183,044	\$255,757	\$393,743	\$148,955	-5.0%	-62.2%
Group Accident Insurance	223	\$89,121	\$96,886	\$88,639	\$89,748	0.2%	1.3%
Travel	580	\$37,426	\$51,503	\$54,690	\$71,076	17.4%	30.0%
Group Life Insurance	221	\$62,079	\$64,002	\$62,689	\$56,281	-2.4%	-10.2%
Library Books	640	\$31,466	\$40,380	\$25,189	\$25,231	-5.4%	0.2%
Instructional Programs Improvement Services	312	\$26,575	\$31,262	\$19,852	\$19,039	-8.0%	-4.1%
Other Professional and Technical Services	319	\$12,537	\$10,000	\$7,000	\$17,500	8.7%	150.0%
Equipment	730	\$0	\$13,669	\$29	\$5,611	NA	19181.8%
Other Technology Hardware	746	\$12,505	\$3,052	\$35,185	\$5,182	-19.8%	-85.3%
Miscellaneous Objects	876 - 899	\$225,120	\$22,514	\$63,991	\$4,278	-62.9%	-93.3%
Unemployment Insurance	230	\$9,160	\$7,697	\$955	\$3,382	-22.0%	254.2%
Staff Services	314	\$17,035	\$13,804	\$9,500	\$1,100	-49.6%	-88.4%
Instruction Services	311	\$2,756	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$0	\$150	\$0	NA	-100.0%
Professional Development	748	\$0	\$1,956	\$2,592	\$0	NA	-100.0%
Food Purchases	614	\$0	\$0	\$176	\$0	NA	-100.0%
Periodicals	650	\$0	\$30	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$46,414,617</b>	<b>\$46,526,581</b>	<b>\$47,546,390</b>	<b>\$48,556,860</b>	<b>1.1%</b>	<b>2.1%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$3,707,019	\$4,095,606	\$4,273,146	\$4,464,310	4.8%	4.5%
Non - Certified Salaries	120	\$1,423,565	\$1,596,862	\$1,606,844	\$1,625,141	3.4%	1.1%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Warrick County School Corp (8130)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$841,674	\$944,137	\$814,838	\$722,543	-3.7%	-11.3%
Social Security Certified	212	\$271,467	\$300,900	\$301,745	\$310,279	3.4%	2.8%
Teacher Retirement Fund, After 7-1-95	216	\$176,449	\$201,648	\$218,354	\$234,910	7.4%	7.6%
Public Employees Retirement Fund	214	\$158,317	\$179,370	\$193,053	\$201,643	6.2%	4.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$111,261	\$122,552	\$127,452	\$133,846	4.7%	5.0%
Social Security Noncertified	211	\$97,446	\$112,292	\$111,983	\$114,886	4.2%	2.6%
Other Professional and Technical Services	319	\$8,361	\$21,197	\$91,513	\$94,309	83.3%	3.1%
Severance/Early Retirement Pay	213	\$31,954	\$35,567	\$57,177	\$77,824	24.9%	36.1%
Operational Supplies	611	\$56,246	\$57,659	\$46,807	\$56,166	0.0%	20.0%
Group Accident Insurance	223	\$18,416	\$18,768	\$15,661	\$16,005	-3.4%	2.2%
Group Life Insurance	221	\$9,265	\$9,632	\$9,585	\$8,400	-2.4%	-12.4%
Equipment	730	\$0	\$5,482	\$4,130	\$8,090	NA	95.9%
Dues and Fees	810	\$7,170	\$7,000	\$7,000	\$7,975	2.7%	13.9%
Travel	580	\$1,595	\$5,349	\$3,204	\$6,701	43.2%	109.1%
Pupil Services	313	\$13,500	\$121,785	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$8,215	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$864	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$31,395	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$6,965,965</b>	<b>\$7,844,021</b>	<b>\$7,882,493</b>	<b>\$8,083,027</b>	<b>3.8%</b>	<b>2.5%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$6,641,066	\$7,060,694	\$7,314,096	\$7,489,670	3.1%	2.4%
Light and Power - Other Than Heating and Cooling	625	\$2,967,553	\$2,961,325	\$3,025,913	\$3,018,424	0.4%	-0.2%
Student Transportation Services	510	\$2,521,750	\$2,533,033	\$2,583,015	\$2,491,803	-0.3%	-3.5%
Food Purchases	614	\$1,793,762	\$2,008,641	\$2,148,354	\$2,155,905	4.7%	0.4%
Group Health Insurance	222	\$934,236	\$934,159	\$897,522	\$940,194	0.2%	4.8%
Vehicles	731	\$754,734	\$610,029	\$851,058	\$679,055	-2.6%	-20.2%
Insurance	520	\$568,851	\$625,987	\$673,004	\$636,145	2.8%	-5.5%
Public Employees Retirement Fund	214	\$518,759	\$560,007	\$590,146	\$630,675	5.0%	6.9%
Overtime Salaries	140	\$401,145	\$501,069	\$549,229	\$630,328	12.0%	14.8%
Social Security Noncertified	211	\$518,762	\$555,580	\$579,032	\$596,312	3.5%	3.0%
Certified Salaries	110	\$487,184	\$510,687	\$567,858	\$593,264	5.0%	4.5%
Gasoline and Lubricants	613	\$599,217	\$590,441	\$596,402	\$554,279	-1.9%	-7.1%
Repairs and Maintenance Services	430	\$476,280	\$486,110	\$488,313	\$503,420	1.4%	3.1%
Water and Sewage	411	\$439,784	\$490,553	\$458,205	\$458,561	1.1%	0.1%
Wireless Equipment	743	\$252,010	\$154,146	\$64,769	\$372,983	10.3%	475.9%
Operational Supplies	611	\$299,850	\$326,705	\$306,465	\$337,477	3.0%	10.1%
Heating and Cooling for Buildings - Gas	622	\$133,281	\$127,860	\$215,464	\$308,252	23.3%	43.1%
Other Supplies and Materials	615, 660 - 689	\$151,249	\$150,266	\$153,812	\$186,487	5.4%	21.2%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Warrick County School Corp (8130)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Tires and Repairs	612	\$170,618	\$121,217	\$134,192	\$159,952	-1.6%	19.2%
Other Professional and Technical Services	319	\$103,391	\$72,999	\$40,321	\$129,902	5.9%	222.2%
Workers Compensation Insurance	225	\$56,476	\$68,700	\$116,986	\$93,610	13.5%	-20.0%
Equipment	730	\$140,371	\$151,384	\$491,642	\$77,029	-13.9%	-84.3%
Removal of Refuse and Garbage	412	\$54,414	\$61,562	\$61,845	\$70,036	6.5%	13.2%
Telephone	531	\$56,930	\$68,874	\$63,382	\$68,503	4.7%	8.1%
Miscellaneous Objects	876 - 899	\$21,508	\$14,405	\$11,818	\$53,050	25.3%	348.9%
Travel	580	\$42,589	\$42,304	\$42,863	\$50,463	4.3%	17.7%
Social Security Certified	212	\$35,849	\$38,182	\$40,902	\$42,020	4.1%	2.7%
Severance/Early Retirement Pay	213	\$10,836	\$9,563	\$33,490	\$41,757	40.1%	24.7%
Board Member Compensation	115	\$40,774	\$39,806	\$42,838	\$39,046	-1.1%	-8.9%
Board of Education Services	318	\$45,090	\$38,717	\$35,311	\$37,793	-4.3%	7.0%
Teacher Retirement Fund, After 7-1-95	216	\$23,876	\$24,963	\$28,645	\$31,663	7.3%	10.5%
Dues and Fees	810	\$16,143	\$15,833	\$15,490	\$23,025	9.3%	48.6%
Cleaning Services	420	\$16,854	\$17,870	\$17,480	\$22,504	7.5%	28.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,615	\$15,321	\$17,672	\$17,798	5.1%	0.7%
Group Accident Insurance	223	\$15,296	\$13,863	\$12,589	\$12,612	-4.7%	0.2%
Printing and Binding	550	\$18,091	\$9,082	\$9,093	\$12,295	-9.2%	35.2%
Postage and Postage Machine Rental	532	\$17,936	\$23,912	\$32,742	\$11,822	-9.9%	-63.9%
Rentals	440	\$8,955	\$13,287	\$12,946	\$11,799	7.1%	-8.9%
Group Life Insurance	221	\$12,229	\$11,808	\$11,794	\$10,128	-4.6%	-14.1%
Advertising	540	\$9,679	\$2,552	\$11,403	\$7,885	-5.0%	-30.9%
Computer Hardware	741	\$19,294	\$11,072	\$6,919	\$3,030	-37.0%	-56.2%
Unemployment Insurance	230	\$0	\$112	\$1,157	\$2,675	NA	131.2%
Periodicals	650	\$2,114	\$2,481	\$722	\$2,604	5.4%	260.6%
Instructional Programs Improvement Services	312	\$577	\$2,196	\$2,886	\$2,462	43.7%	-14.7%
Official Bond Premiums	525	\$1,082	\$982	\$1,022	\$1,864	14.6%	82.4%
Connectivity	744	\$0	\$21,549	\$6,320	\$0	NA	-100.0%
Data Processing Services	316	\$0	\$0	\$888	\$0	NA	-100.0%
Professional Development	748	\$0	\$0	\$1,050	\$0	NA	-100.0%
<b>Overhead and Operational Total</b>		<b>\$21,415,059</b>	<b>\$22,101,887</b>	<b>\$23,369,064</b>	<b>\$23,620,564</b>	<b>2.5%</b>	<b>1.1%</b>
<b>Non Operational</b>							
Construction Services	450	\$10,661,811	\$13,151,596	\$11,749,976	\$12,147,455	3.3%	3.4%
Non - Certified Salaries	120	\$1,294,765	\$1,265,888	\$1,314,740	\$1,287,569	-0.1%	-2.1%
Equipment	730	\$1,424,847	\$2,040,381	\$1,005,598	\$1,198,591	-4.2%	19.2%
Certified Salaries	110	\$796,499	\$810,538	\$844,939	\$991,199	5.6%	17.3%
Interest	832	\$1,732,466	\$1,415,049	\$1,052,366	\$781,782	-18.0%	-25.7%
Other Professional and Technical Services	319	\$207,307	\$245,228	\$197,988	\$618,836	31.4%	212.6%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Warrick County School Corp (8130)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Public Employees Retirement Fund	214	\$110,123	\$110,345	\$126,338	\$125,487	3.3%	-0.7%
Group Health Insurance	222	\$101,733	\$114,137	\$115,155	\$123,999	5.1%	7.7%
Social Security Noncertified	211	\$95,152	\$96,062	\$99,133	\$98,284	0.8%	-0.9%
Social Security Certified	212	\$69,578	\$61,998	\$60,622	\$62,976	-2.5%	3.9%
Board of Education Services	318	\$0	\$0	\$0	\$48,432	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$27,743	\$38,889	\$39,774	\$42,640	11.3%	7.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$23,895	\$23,450	\$23,759	\$24,695	0.8%	3.9%
Land and Easements	710	\$269,098	\$1,920	\$1,728	\$15,867	-50.7%	818.2%
Operational Supplies	611	\$12,468	\$11,006	\$10,132	\$10,481	-4.2%	3.4%
Dues and Fees	810	\$9,977	\$11,408	\$5,695	\$3,520	-22.9%	-38.2%
Travel	580	\$5,222	\$6,863	\$5,356	\$2,657	-15.5%	-50.4%
Group Life Insurance	221	\$1,479	\$1,653	\$1,631	\$1,658	2.9%	1.6%
Group Accident Insurance	223	\$1,483	\$1,564	\$1,507	\$1,221	-4.7%	-18.9%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$564	NA	NA
Severance/Early Retirement Pay	213	\$0	\$281	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$16,845,644</b>	<b>\$19,408,256</b>	<b>\$16,656,439</b>	<b>\$17,587,913</b>	<b>1.1%</b>	<b>5.6%</b>
<b>Grand Total</b>		<b>\$91,641,285</b>	<b>\$95,880,745</b>	<b>\$95,454,385</b>	<b>\$97,848,363</b>	<b>1.7%</b>	<b>2.5%</b>